Amendments to the Claims:

This listing of claims replaces all prior versions, and listings, of claims in the application.

Listing of claims:

1.-17. (Canceled)

18. (Currently Amended) A semiconductor device having a silicon-on-insulator (SOI) structure, comprising:

an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region; an insular body region formed in the insular silicon region, the insular

body region being at least partially disposed between the source and drain regions, a channel being formed on the insular body region;

- a gate insulating layer formed on the insular body region;
- a gate conductive layer formed on the gate insulating layer;
- a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and the insular body region;
- a <u>first</u> conductive layer formed on the source region, the gate conductive layer and the body contact region, the <u>first</u> conductive layer comprising a plurality of separated portions; and

a source electrode formed on the <u>first</u> conductive layer and connected to the body contact region via the <u>first</u> conductive layer, <u>the source electrode comprising a metal contact</u> disposed directly over the source region, such that the metal contact is electrically coupled to the body contact region,

wherein the source and drain regions have a symmetrical structure.

- 19. (Previously Presented) The semiconductor device of claim 18, wherein the body contact region is formed on one side of the source region.
- 20. (Previously Presented) The semiconductor device of claim 18, wherein the body contact region is formed on both sides of the source region.
- 21. (Previously Presented) The semiconductor device of claim 18, wherein the insulating layer is an oxide layer.
- 22. (Previously Presented) The semiconductor device of claim 18, wherein the insular silicon region is a single crystal silicon layer.
- 23. (Previously Presented) The semiconductor device of claim 18, further comprising:
 - a gate electrode electrically connected to the gate conductive layer; and a drain electrode electrically connected to the drain region.
- 24. (Currently Amended) The semiconductor device of claim 18, wherein the <u>first</u> conductive layer is a salicide layer.
 - 25. (Previously Presented) The semiconductor device of claim 24, wherein the

salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

- 26. (Previously Presented) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.
- 27. (Previously Presented) The semiconductor device of claim 18, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.
- 28. (Currently Amended) A semiconductor device having a silicon-on-insulator (SOI) structure, comprising:

an insulating layer;

an insular silicon region having first conductivity-type impurity ions formed on the insulating layer;

a source region having second conductivity-type impurity ions formed at an end of the insular silicon region;

a drain region having second conductivity-type impurity ions spaced apart from the source region at the other end of the insular silicon region;

an insular body region formed in the insular silicon region, the insular body region being at least partially disposed between the source and drain regions, a channel being formed on the insular body region;

- a gate insulating layer formed on the insular body region;
- a gate conductive layer formed on the gate insulating layer;
- a body contact region having first conductivity-type impurity ions, the body contact region being in contact with and connected to the source region and

the insular body region;

a <u>first</u> conductive layer formed on the source region, the gate conductive layer, and the body contact region, the <u>first</u> conductive layer comprising a plurality of separated portions; and

a source electrode formed on the <u>first</u> conductive layer and connected to the body contact region via the conductive layer, the source electrode comprising a metal contact <u>disposed directly over the source region</u>, such that the metal contact is electrically coupled to the body contact region,

wherein the body contact region is not overlapped with the gate conductive layer.

- 29. (Previously Presented) The semiconductor device of claim 28, wherein the body contact region is formed on one side of the source region.
- 30. (Previously Presented) The semiconductor device of claim 28, wherein the body contact region is formed on both sides of the source region.
- 31. (Previously Presented) The semiconductor device of claim 28, wherein the insulating layer is an oxide layer.
- 32. (Previously Presented) The semiconductor device of claim 28, wherein the insular silicon region is a single crystal silicon layer.
- 33. (Currently Amended) The semiconductor device of claim 28, wherein the <u>first</u> conductive layer is a salicide layer.
- 34. (Previously Presented) The semiconductor device of claim 33, wherein the salicide layer is one of a cobalt salicide layer, a titanium salicide layer, and a nickel salicide layer.

- 35. (Previously Presented) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are p-type and the second conductivity-type impurity ions are n-type.
- 36. (Previously Presented) The semiconductor device of claim 28, wherein the first conductivity-type impurity ions are n-type and the second conductivity-type impurity ions are p-type.